# THE SCHOOL ADMINISTRATOR

### and Uniform Compliance Guidelines ISSUED BY STATE BOARD OF ACCOUNTS

Volume 178 June 2007

### **ITEMS TO REMEMBER**

#### **JUNE**

- June 1: Prove the Fund Ledger and Ledger of Receipts for the month of May to the control of all funds and reconcile the control with the depository statement. Prove all receipt accounts for each fund to total receipts for that fund. Prove the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances to the total disbursements of the control account of the Fund Ledger. Prove all expenditure accounts within each program to the total disbursements of that program.
- June 20: Last day to report and make payment of state and county income tax withheld during May to the Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, of The School Administrator and Uniform Compliance Guidelines.)
- June 30: Close out all payroll deduction clearing accounts. Balance and close the Fund Ledger and Ledger of Receipts for the school year and reconcile with depositories. Total the Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances (January 1 to June 30). Close the ledger for the school year and prove to the Fund Ledger.

School board members taking office in July, file certified copy of oath in the circuit court clerk's office of the county containing the greatest percentage of population of the school corporation. (IC 5-4-1-4)

### **JULY**

- July 1: Open a Fund Ledger and Ledger of Receipts for the next school year by entering the balance of each fund as determined and proved for June 30. Open a Ledger of Appropriations, Allotments, Encumbrances, Disbursements, and Balances for the next school year by entering in each program account the balance of unexpended appropriations, and by entering in each expenditure account within each program, the balance of the unexpended allotment.
- July 4: Independence Day Legal Holiday. (IC 1-1-9-1)
- July 20: Last day to report and make payment of state and county income tax withheld during June to Department of Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, The School Administrator and Uniform Compliance Guidelines.)
- July 31: Last day to file Federal Quarterly Report, Form 941, with the Internal Revenue Service for federal and social security taxes for the second quarter.

Volume 178, Page 2 June 2007

### **AUGUST**

- Aug 1: Prove all ledgers for the month ending July 31 as outlined for the month of June.
- Aug 15: Not earlier than August 1 or later than August 15 the secretary of the board of school trustees is to publish an annual financial report, in accordance with IC 5-3-1-1 et seq.
- Aug 20: Last day to report and make payment of state and county income tax withheld during July to Department of State Revenue, Indiana Government Center North, Indianapolis. (Please review Volume 140, December 1997, The School Administrator and Uniform Compliance Guidelines.)
- NOTE: See the September "The School Administrator and Uniform Compliance Guidelines" for budget dates or call the Department of Local Government Finance at 317-232-3773.

Prior to September 1 of each year, the superintendent of each school corporation shall cause to be made to the Office of the State Fire Marshal an inspection report of all heating systems and supporting fuel lines used for school purposes. (IC 20-26-7-28)

### **ANNUAL AND PERFORMANCE REPORTS**

### **Annual Report**

- IC 5-3-1-3 provides for the required components of the annual financial report.
- IC 5-3-1-3(e) states "The department of education shall do the following: (1) Develop guidelines for the preparation and form of the financial report. (2) Provide information to assist school corporations in the preparation of the financial report."
- IC 5-3-1-3(f) states "The annual reports required by this section and IC 36-2-2-19 and the abstract required by IC 36-6-4-13 shall each be published one (1) time only, in accordance with this chapter."

### Performance Report

IC 20-20-8 provides for school performance report requirements. IC 20-20-8-3 concerning publication of report; states in part (a) "Not earlier than January 15 or later than January 31 of each year, the governing body of a school corporation shall publish an annual performance report of the school corporation, in compliance with the procedures identified in section 7 of this chapter. The report must be published one (1) time annually under IC 5-3-1 and (c) The governing body of a school corporation shall provide a copy of the report to a person who requests a copy. The governing body may not charge a fee for providing the copy."

IC 20-20-8-4 states "Not later than sixty (60) days after the publication of the report, the governing body of a school corporation may conduct a public hearing at a location within the school corporation to present and discuss the report. The governing body may conduct the meeting in conjunction with a regular meeting of the governing body."

IC 20-20-8-5 states "A school corporation shall provide a copy of the report to the department."

IC 20-20-8-6 Lists the required contents of the report.

Volume 178, Page 3 June 2007

### ANNUAL AND PERFORMANCE REPORTS

(Continued)

IC 20-20-8-7 provides for development and revision of reporting procedures and implementation standards.

IC 20-20-8-8 lists the report information.

IC 5-3-1-4 applies to notices published by school corporation officers and states in part (c) "... If there is only one (1) newspaper published in the ... school corporation, then publication in that newspaper alone is sufficient. If no newspaper is published in the ... school corporation, then publication shall be made in a newspaper published in the county in which the ... school corporation is located and that circulates within the ... school corporation. The notice shall be posted: (1) at or near the ... school administration building; or (2) at the post office . . . or school corporation (or at the bank if there is no post office)."

IC 5-3-1-4(e) states in part "... Notwithstanding any other law, if a political subdivision has territory in more than one (1) county, public notices that are required by law or ordered to be published must be given as follows: (1) By publication in two (2) newspapers published within the boundaries of the political subdivision. (2) If only one (1) newspaper is published within the boundaries of the political subdivision, by publication in that newspaper and in some other newspaper: (A) published in any county in which the political subdivision extends; and (B) that has a general circulation in the political subdivision. (3) If no newspaper is published within the boundaries of the political subdivision, by publication in two (2) newspapers that: (A) are published in any counties into which the political subdivision extends; and (B) have a general circulation in the political subdivision. (4) If only one (1) newspaper is published in any of the counties into which the political subdivision extends, by publication in that newspaper if it circulates within the political subdivision."

IC 5-3-1-4 (f) states "A political subdivision may, in its discretion, publish public notices in a qualified publication or additional newspapers to provide supplementary notification to the public. The cost of publishing supplementary notification is a proper expenditure of the political subdivision."

### **GOVERNING BODY - ORGANIZATION MEETING**

IC 20-26-4-1 provides in part "(b) The governing body of each school corporation shall organize by electing: (1) a president; (2) a vice president; and (3) a secretary; each of whom is a different member, not more than fifteen (15) days after the commencement date of the members' terms of office, as provided in section 4 of this chapter.

(c) A governing body shall, at the time that officers are elected under subsection (b), appoint a treasurer of the governing body and of the school corporation who is a person, other than the superintendent of schools, who is not a member of the governing body. The treasurer may, with the approval of the governing body, appoint a deputy who must be a person, other than the superintendent of schools, who is not a member of the governing body and who has the same powers and duties as the treasurer, or lesser duties as provided by the governing body by rule."

Volume 178, Page 4 June 2007

#### SCHOOL LUNCH FORMS

Please be reminded the Prescribed School Lunch Forms SF-1 through SF-7, are required to be used whether the accounting is at the central office or at the extra-curricular building level. See *Accounting Uniform Compliance Guidelines Manual For Extra-Curricular Accounts* for compliance and usage requirements.

### **EDUCATIONAL LICENSE FEES**

IC 9-18-31 provides for education license plates fees. IC 9-18-31-5 states in part (c) "The bureau shall require a person who purchases an education license plate under this chapter to designate the Indiana school corporation the person wants to receive the fee that the person pays under subsection (a)(2)."

IC 9-18-31-7 states: "(a) If an educational foundation that is exempt from federal income taxation under Internal Revenue Code Section 501(c)(3) is established as an Indiana nonprofit corporation for the benefit of a school corporation designated to receive a fee under section 5(c) of this chapter, fees designated to go to the school corporation shall be distributed to an educational foundation that provides benefit to the designated school corporation. A school corporation that receives benefit from an educational foundation that meets the requirements of this section shall: (1) obtain a certificate from the educational foundation that certifies to the school corporation and the county auditor that the educational foundation: (A) is exempt from federal income taxation under Internal Revenue Code Section 501(c)(3); and (B) is established as an Indiana nonprofit corporation to provide benefit to the school corporation; and (2) provide a copy of the certificate described in subdivision (1) to the county auditor. (b) If a school corporation designated to receive a fee under section 5(c) of this chapter does not receive benefit from an educational foundation described under subsection (a), the fees designated to go to the school corporation shall be distributed to the school corporation and may only be used for purposes other than salaries and related fringe benefits. (c) Before the twentieth day of the calendar month following the calendar month in which a fee was collected, the bureau shall distribute the fees collected under this chapter to the county auditor of the county in which the designated school corporation's administration office is located. Each monthly distribution under this subsection shall be accompanied by a report to the auditor that shows: (1) the total amount of the monthly distribution for all school corporations in the county that were designated to receive an education license plate fee under this chapter; and (2) the amount of the fees that are to be distributed to each designated school corporation in the county. (d) Within thirty (30) days of receipt of a distribution from the bureau under subsection (c), the county auditor shall distribute the fees received to: (1) an educational foundation under subsection (a), if the school corporation has provided a copy of the certificate described in subsection (a); or (2) the school corporation under subsection (b); whichever subsection is applicable. The county auditor shall designate which school corporation is to receive benefit in connection with a distribution to an educational foundation under this subsection. If the school corporation receives benefit from more than one (1) educational foundation, the superintendent of the benefited school corporation shall determine, and inform the auditor in writing, how fees received are to be distributed to the educational foundations. The county auditor shall, simultaneous with a distribution to an educational foundation, send the school corporation to receive benefit a notice of the distribution that identifies the recipient educational foundation and the date and the amount of the distribution. (e) Funds received by an educational foundation under this chapter must be used to provide benefit to the designated school corporation within one (1) year of receipt from the county auditor." Our **Emphasis** 

Volume 178, Page 5 June 2007

### **COMPENSATORY TIME - FAIR LABOR STANDARDS ACT**

The following article was contributed by the Indianapolis Office of the Wage and Hour Division of the United States Department of Labor.

### Use of Compensatory Time Off Under the Fair Labor Standards Act

The Fair Labor Standards Act (FLSA) is a federal law that sets standards for minimum wage, overtime, and child labor. Under Sec. 7(o), public sector employers may provide compensatory time off in lieu of monetary overtime compensation. The compensatory time off must be at the rate of not less than 1 and 1/2 hours for each overtime hour worked.

As a condition for use of compensatory time off in lieu of overtime payment in cash, an agreement of understanding must be reached prior to performance of the work. Such an agreement may involve a collective bargaining agreement, a memorandum of understanding, or any other type of agreement between the public agency and the employees' representative. (If the employees do not have a representative, then the agreement must be between the public agency and the individual employee.) The agreement may contain provisions that address the preservation, use, or cashing out of compensatory time, as long as they are consistent with Sec. 7(o).

As an example, if an agreement specifically provides that an employee must use accrued compensatory time prior to the use of vacation leave, then this policy would be within the FLSA, assuming that employees have knowingly and voluntarily agreed to such a provision freely and without coercion or pressure. On the other hand, if the compensatory agreement did not specifically address that issue, then the employer could not require an employee to take their accrued compensatory time prior to vacation leave.

Here's a different type of example: An agreement states that requests for compensatory time off have to be submitted with adequate advance notice and that management will approve them based on scheduling needs, allowing only one employee off per shift. Sec. 7(o)(5) of FLSA says that requests for use of compensatory time off will be permitted within a "reasonable period", if such use does not "unduly disrupt" the operations of the agency. In this example, the agreement would be inconsistent with the FLSA since it would allow for the denial of a request for reasons other than unduly disrupting the operations of the agency.

Remember, there are ceilings on how much FLSA compensatory time off an employee may accumulate: 480 hours of compensatory time off (representing 320 overtime hours work) for employees engaged in public safety, emergency response, or seasonal activity; 240 hours of compensatory time off (representing 160 overtime hours worked) for all other employees.

When employees reach these ceilings, any additional overtime that is worked <u>must</u> be paid. FLSA compensatory time off stays on the books until the employee uses the time or until it is paid out. Employees cannot "use or lose" compensatory time off.

For answers to other questions on the Fair Labor Standards Act or the Family and Medical Leave Act, contact your nearest U.S. Department of Labor, Wage and Hour office: Indianapolis: (317) 226-6801; South Bend: (219) 236-8331.

Volume 178, Page 6 June 2007

### **CHART OF ACCOUNTS REVISIONS**

The following pages contain the Chart of Accounts with revisions as discussed at the IASBO Annual Meeting in Fort Wayne, held May 9, 10 and 11, 2007. Please note no new fund or account numbers have been added. The changes are related to opening accounts in various funds and providing additional crosswalk information.

REPAIR AND REPLACE SELF-INSURANCE

X

Х

х х х

X X X

SCHOOL BUS REPLACE. SPECIAL ED PRESCHOOL

CONSTRUCTION

### MASTER CHART OF ACCOUNTS RECEIPT ACCOUNTS

		RECEIPT ACCOUNTS	_	-		$\vdash$	$\rightarrow$	+	$\dashv$
							$\rightarrow$	-	4
	NEW			_		Ш	-	+	-
EVICTINO	NEW			_		Ш	-	+	-
EXISTING	1-1-08		-	-		Н	-	+	+
	1000	ACCO DEVENUE EDOM COM CONDOCO (II)							
	1000	1000 REVENUE FROM LOCAL SOURCES (H)							
1110 1111	1100 1110	1100 Taxes (H) 1110 Local Property Taxes (Ad Valorem Taxes)	V	v	V	v	V	V	
1110, 1111	1110	1130 Income Taxes - Local Option Tax					X		$\dashv$
	1130	1130 Income Taxes - Local Option Tax	^	^	^	^	^	_	
1140, 1190	1190	1190 Other Taxes	Х	Χ	Х	Χ	Χ	X	П
	1200	1200 Revenue From Local Government Units							
	1200	Other Than School Corporations (H)							
<del>1150. 1151</del>	1210	1210 Ad Valorem Taxes (H)							
1150	1211	1210 Ad Valoren Faxes (1)	Y	Y	Y	Y	Х	V	
1151	1212	1212 Commercial Vehicle Excise Tax				X		$\frac{\hat{x}}{x}$	+
<del>1120, 1125, 1160</del>	1230	1230 Income Taxes (H)	^	^		^			
<b>1120,</b> 1160, <b>1125</b>	1231	1230 Internation Tax	X	X	X	X	Х	X	7
1120, 1125, <i>1160</i>	1232	1232 Local Option - Property Tax Replacement	X	X	X	X	Х	X	$\dashv$
1130	1280	1280 Revenue in Lieu of Taxes					X		$\dashv$
1100	1290	1290 Other Taxes					X		$\forall$
	1300	1300 Transfer Tuition and Other Payments (H)							
1311, 1321	1310	1310 Transfer Tuition From Individuals	X	Х	Х	Х		Х	
1331, 1341									
	1320	1320 Transfer Tuition From Other Government							
4040 4000	4004	Sources Within The State (H)							
1312, 1322 1332, 1342	1321	1321 Transfer Tuition From Other School Corporations Within The State	V	Х	V	V		Χ	
8200	1322	1322 Payments by Joint School Members	X		^	Х	+	$\rightarrow$	х
8300, <b>7220</b>	1323	1323 Payments by Area Vocational School Members		X	Y		+		X
8400	1324	1324 Joint Services and Supply	X	^	^	X	+	Х	^
8800	1325	1325 Payments by School Corporations to Charter Schools	X	-		_	+	^	$\dashv$
3130	1326	1326 State Transfer Tuition		Х	Y	Y	+	+	+
2220, 8900	1327	1327 Other (Specify)	X	<u> </u>			+	+	$\dashv$
2220, 0000	1330	1330 Transfer Tuition From Other Government	X						
	.000	Sources Outside The State (H)							
1313, 1323,	1331	1331 Transfer Tuition From School Corporations							
1333, 1343		Outside of The State	X	Х	Х	Х	П	Х	П
1314	1340	1340 Transfer Tuition From Other Private Sources	Χ	Х	Х	Х		Х	
	1350	1350 Transfer Tuition for Voucher Program Students							
	1400	1400 Transportation Fees (H)							4
	1410	1410 Transportation Fees From Individuals		_		X		_	
	1420	1420 Transportation Fees From Other Government Sources Within The State (H)							
1412, 1432,	1421	1421 Transportation Fees From Other							
1442	1421	School Corporations Within The State				Х	П		П
	1430	1430 Transportation Fees From Other Government							
		Sources Outside The State (H)							
1413, 1433	1431	1431 Transportation Fees From Other							
1443		School Corporations Outside The State				Х			
1414	1440	1440 Transportation Fees From Other Private Sources				Х			
	4500	4500							
1510 1000	1500	1500 Investment Income (H)	V	V	V	V	V		
1510, 1930	1510 1520	1510 Interest on Investments 1520 Dividends on Investments		٨	X		Х	<u>^</u>	^
	1520	1920 Dividends on investinents	X			1 1			- 1

	NEW			
EXISTING	1-1-08			
	1600	1600	Food S	Services (H)
	1610	1000		Daily Sales - Reimbursable Programs (H)
1612, 1632	1611		1010	1611 School Lunch Program
· · · · · · · · · · · · · · · · · · ·	1612			
1611, 1631				1612 School Breakfast Program
1615	1613			1613 Special Milk Program
1613, 1633	1614			1614 After School Programs
	1620		1620	Daily Sales - Non-Reimbursable Programs (H)
1621, 1622	1621			1621 Adult Sales
1623	4000			4000 O IT A O . I
	1622			1622 Second Type A Students
1614, 1624	1623			1623 Ala Carte
1634				
1690	1630		1630	Special Functions (Specify)
	4050		4050	Deily Color Comment Food Decemen
	1650	.=		Daily Sales - Summer Food Program
	1700	1700		Corporation Activities (H)
	1740		1740	Fees - Student and Adult (H)
1960	1741			1741 Student and Adult
1961	1742			1742 Other Fees
	1750		1750	Revenue From Enterprise Activities
1991	1760		1760	Receipts From Extra-Curricular Accounts
	1800	1800	Povonu	ue From Community Services Activities
	1800	1000	ivevelin	de From Community Services Activities
	1900	1900	Other R	Revenue From Local Sources (H)
1910	1910			Rentals
1920, 1925,	1920		1920	Contributions and Donations From Private Sources
1997, 1998				
	1940		1940	Textbook Sales and Rentals (H)
1742, 1743	1941			1941 Textbook Sales
1741, 1743	1942			1942 Textbook Rentals
, -	1950		1950	Miscellaneous Revenue From Other School Corporations (H)
1941	1951			1951 Miscellaneous Revenue From Other
				School Corporations Within The State
1942	1952			1952 Miscellaneous Revenue From Other School
1342	1332			Corporations Outside The State
	1960		1060	Miscellaneous Revenues From Other Local
	1900		1900	
4000	4004			Governmental Units (H)
1992	1961			1961 Interest From County on Late Undistributed Taxes
1995	1962			1962 Vocational Education Revenue From County
	1980		1980	Refund of Prior Year's Expenditures
	1000		4000	Missalla and Ali
	1990		1990	Miscellaneous (H)
7310	1991			1991 Refund of Insurance (Premiums Paid)
7321	1992			1992 Refund School Building, Holding Companies - Overpayment
7322	1993			
1322	1993			1993 Refund School Building, Holding Companies - Reimbursement
7329	1994			1994 Other Overpayments And Reimbursements
7330	1995			1995 Transportation - Migrant Children
				1996 Refund of Tax Paid on Gasoline
7340	1996			
1993	1997			1997 Indirect Costs From Federal Government
1950, 1970,	1999			1999 Other
1990, 1994,				
<b>7290,</b> 1996,				
14811 1444				

	ĺ	l	l	نسا	OL	ĺ	l	Ì	Ì	l	ĺ	1
		CAPITAL PROJECTS	NC	PLAC	SCHC	_		TAL	PLACE	щ		
	/ICE	3OJE	TATIC	JS RE	) PRE	VIION	JNCH	REN	D REI	RANC	SS	SUNC
RAL	SER\	AL PF	SPOR	OL BI	IAL EI	TRUC	OL LI	300K	IR AN	INSNI	EXCE	IAL FI
GENERAL	DEBT	CAPIT	TRAN	зсно	SPEC	SONS	эсно	TEXTE	REPA	SELF-	-EVY	SPECIAL FUNDS
				0)	0)		0)		_	0)		0,
							X					
							X X X					
							X					
							Х					
							X					
							Х					
							X					
X												X
X												X
Χ	Χ	X	Χ	Χ		Х	Χ					Х
X		X										X
X	X	X	X									
X	X	X	Х	X		X	X	X				Х
Х								V				
^								X				
Χ			Х									Х
Χ												Х
X	Χ	Χ	Χ	Χ	Χ							X
X												X
X	X	X	X	X	X	X	X	X	X	X	X	Х
V		V	V	V		V						V
X		X	X	X		X						X
	X	X										
X	X	X	X	Х	Х	X	X	Х	Х	Х		X
	٨	٨	Х	^	^	٨	٨	^	^	۸		
X			Х	_	_			_	_	_		X
Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х

(H) - HEADER ONLY, DO NOT USE

1980, 1999

		· ·				ı						1 1
					ı		SCHOOL BUS REPLACE. SPECIAL ED PRESCHOOL			Щ		
					STS	Z	SCHOOL BUS REPLACE SPECIAL ED PRESCHOO		Æ	REPAIR AND REPLACE	ш	
				щ	CAPITAL PROJECTS	TRANSPORTATION	RE SE	NO NO	SCHOOL LUNCH TEXTBOOK RENTAL	RF	SELF-INSURANCE	SPECIAL FUNDS
				SVIC	8	RT/	BUS	5	를 통	2	URA ESS	<u> </u>
			RAL	SEF	AL.	SPO	A P	골	김잉	RA	INSI INSI	AL F
			GENERAL	BT	뒫	Ä	윘	CONSTRUCTION	SCHOOL LUNCH TEXTBOOK RENT	PA	빞	- EC
			35	В	ે	Ĕ	S I R	႘	) H	器	8 4	기망
	NEW				$\dashv$	+	+	+		++	+	+
EXISTING	1-1-08				$\Box$	$\dashv$	+			+	+	+
					$\Box$	_				Ш	_	
2444	2000	2000 REVENUE FROM INTERMEDIATE SOURCES (H)	v									
2111 2120	2100 2200	2100 Unrestricted Grants-In-Aid 2200 Restricted Grants-in-Aid	X	-	$\vdash$	+	-	+	-	++	+	X
2120	2200	2200 Resulted Grants IIPAId										
	2800	2800 Revenue In Lieu of Taxes	Х		П	П	$\top$	П		П	Т	
	2900	2900 Revenue For/On Behalf of The School Corporation (H)										¥ .
2121, 2300	2910	2910 Educational License Plate Fees		_	$\vdash$	+	-	+	-	++	+	X
2210, 2300 2290, 2900, 2300	2920 2990	2920 Congressional Interest 2990 Other (Specify)	X	Х	Y	+	+	+	-	++	+	X
2290, 2900, 2500	2330	2330 Other (Specify)		^								^
	3000	3000 REVENUE FROM STATE SOURCES (H)										
	3100	3100 Unrestricted Grants-In-Aid (H)										
	3110	3110 Minimum Foundation Prograi (H)	_									
3111	3111	3111 Basic Grant	X	_	$\vdash$	+	-	+	-	++	+	+
3112 3113	3112 3113	3112 Veterans' Memorial Funds Withheld 3113 Common School Funds Withheld	X	-	$\dashv$	+	+	+	-	++	+	+
3114	3114	3114 Summer School	X		$\vdash$	+	+			++	+	X
3115	3115	3115 Evening and Part-Time School	X		$\vdash$	$\forall$	+			+	+	X
<del>3120</del>	3120	3120 Other State Distributions (H)										
3121	3121	3121 Transportation				Х	$\perp$			Ш	$\perp$	
3420	3122	3122 Social Security Obligations	X	X	X	X	X X	X	XX	X	χĮ	XX
3140	3140	3140 Vocational Education	X			_					_	X
<del>3150</del> 3151	3150 3151	3150 State Matching Funds  3151 School Lunch							X			
3191- 3198	3190	3190 Other (Specify)	X	-	$\vdash$	Х	-	+	^	++	+	X
3199	3199	3199 Remediation/Preventive Remediation Programs	X		$\dashv$	$\stackrel{\wedge}{+}$	+			+	+	+
		·										
	3200	3200 Restricted Grants-In-Aid (H)										
3211	3211	3211 Alternative Education		_	$\vdash$	+	_	+		++	+	X
3212 3213	3212 3213	3212 School Library Printed Material 3213 School SAFE Haven		-	$\vdash$	+	-	+	-	++	+	X
3214	3214	3214 Early Intervention/Reading Recovery			$\dashv$	+	+	+	_	++	+	X
3215	3215	3215 ACCESS Indiana	X		$\vdash$	$\forall$	+			+	+	X
3216	3216	3216 Technology Planning Grants	X									X
3217	3217	3217 Technology Grants	X		$\Box$							X
3218	3218	3218 Technology Grants Buddy System		_	$\vdash$	4	_	$\perp$	_	1	+	X
3219	3219	3219 School Intervention and Career Counseling		-	$\vdash$	+	+	+	-	++	+	X
3220 3221	3220 3221	3220 Computer Consortium Advancements 3221 Full Day Kindergarten Grant	X		$\dashv$	+	+	+		++	+	X
3230	3230	3230 Gifted and Talented	X		$\dashv$	+	_			+	+	X
3231	3231	3231 Gifted and Talented - Arts Mini Grants	X			$\exists$	$\top$	$\Box$		$\Box$	$\top$	X
3240	3240	3240 Teacher Quality Contracts										X
3250	3250	3250 Medicaid Reimbursement - State	X		$\Box$	_				$\perp$	_	X
3440	3255	3255 Special Education Alternative Services	X	_	$\vdash$	4	+	$\vdash$	-	++	+	-
3260 3270	3260 3270	3260 Tech Prep Mini Grants	X	-	$\vdash$	+	-	+	-	++	+	X
3280	3280	3270 Principal Leadership Academy 3280 Professional Development Grants	X		$\dashv$	+	+	+	_	++	+	
3281	3281	3281 Child Abuse Prevention	-		$\vdash$	+	+	$\Box$		+	+	X
3282	3282	3282 Beginning Teacher Internship Program										
		(Teacher Mentor)	X		$\Box$	$\Box$				$\Box$	$\perp$	X
3283	3283	3283 Computer Technical Replication Adoption Program		_	$\vdash$	+	-	-		++	+	X
3284 3285	3284 3285	3284 Special Education Preschool Fund	X	-	$\vdash$	+	X		-	++	+	X
3203	3290	3285 Project Respect 3290 Other Grants-In-Aid - Restricted (H)	^									^
3291	3291	3291 Non-English Speaking Programs										Х
3292	3292	3292 Special Arts Grants									$\top$	X
3293	3293	3293 Performance Based Awards										X
3294	3294	3294 Economic Education Mini-Grants				_[	_	Ш		$\Box$	_	X
3295	3295	3295 Technical Assistance Grants	X	_	$\vdash$	+	_	+	-	++	+	X
3296 3297	3296 3297	3296 Early Childhood Preschool Latch Key 3297 Step Ahead	$\vdash$	-	$\dashv$	+	+	+	+	++	+	X
3298	3298	3298 Drug Free Communities	$\vdash$	$\dashv$	$\dashv$	+	+	+	+	+	+	X
3299	3299	3299 School Academic Improvement			$\dashv$	$\dashv$	+	$\forall$		+	+	X

EXISTING					VICE	ROJECTS	RTATION	SCHOOL BUS REPLACE.	CTION	UNCH	REPAIR AND REPLACE	IRANCE	ESS	NNDS
Existring				VERAL	3T SER	PITAL F	NSPO	400LE	ASTRU	100L L	AIR AI	F-INSU	Y EXC	CIALF
EXISTING   1-1-08				GE	DEE	CAF	TRA	S   S	5   5	SC	, H	SEL	LEV	SPE
3800   3800   3800   3800   3800   Revenue For/On Behalf of The School Corporation (H)   3810   Isatook Remoursements   3810   Isatook Remoursement   3810   Isatook Remou	EXISTING							-						$\exists$
3800   3800   3800   3800   3800   Revenue For/On Behalf of The School Corporation (H)   3810   Isatook Remoursements   3810   Isatook Remoursement   3810   Isatook Remou														$\Box$
3910   3910   3910   3910   3910   3920   Castbook Reimbursments	3300	3800	3800 Revenue In Lieu of Taxes	Х	Х	Х	Х							
3400, 3800   3850   3850   3850   Cheer(pegation)   X   X   X   X   X   X   X   X   X														
4000   4000   REVENUE FROM FEBRAL SOURCES (H)				V	V	V	V	-	+	)	(		Н	_
			y y			-	_	X X	X	XX	ίX	Х	Х	X
4100	,													
4200   4200   4200   Umrestricted Grants-In-Aid From The Federal Covernment - Through The State (H)   4210   4211   4211   4211   4211   4211   4211   4211   4211   4212   4212   4212   4212   4213   4213   4213   4213   4213   4213   4214   4214   4214   4214   4214   4214   4214   4215   4216   4215   4216   4215   4216   4220   4220   4220   4220   4220   4220   4223   4223   4223   4223   4223   4223   4224   4224   4224   4224   4224   4224   4224   4224   4225   4225   4225   4225   4225   4225   4225   4225   4225   4226   422	4400		· •											V
From The Federal Covernment - Through The State (H)	4100	4100	4100 Unrestricted Grants-in-Aid Direct From The Federal Government						ò					^
4210		4200												
4211		4240												
### 4212 ### 4212 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4214 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4215 ### 4220 \$** peine Education (Handicaspeel)	4211		• ,	Х			7				т			X
### ### ### ### ### ### ### ### ### ##														_
### 4215 # 4215 # 4215 # 4215 # 4220 # 4220 # 4220 # 4220 # 4220 # 4220 # 4220 # 4220 # 4220 # 4220 # 4224 # 4224 # 4224 # 4224 # 4224 # 4224 # 4224 # 4224 # 4224 # 4225 # 4216 # 4225 # 4216 # 4225 # 4226 # 4226 # 4226 # 4226 # 4226 # 4226 # 4226 # 4226 # 4226 # 4229 # 4229 # 4229 # 4229 # 4229 # 4229 # 4229 # 4229 # 4220 # 4231 # 4231 # 4231 # 4231 # 4231 # 4231 # 4231 # 4231 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4233 # 4234														
4220   4220   4220   4221   4221   4224   4224   4224   4224   4224   4225   4225   4225   4225   4225   4225   4226   4226   4226   4226   4226   4226   4229   4229   4229   4229   4229   4229   4230   Mary Special Education   X				V		$\dashv$	+	-	+	++	+		Н	
4223   4224   4224   4224   4227   4216   Law 101-176   DEA   X	4215		· · · · · · · · · · · · · · · · · · ·	^										^
4225   4226   4226   4226   4226   4226   54225   5429   5420	4223		, , , , , , , , , , , , , , , , , , , ,	Х										X
4226   4229   4229   4229   4229   4230   Impacted Areas (H)							$\Box$							
4229   4229   4230   4230   4230   4230   4230   4231   4231   4231   4231   4231   4231   4231   4231   4231   4231   4231   4231   4231   4233   4233   4233   4233   4233   4234   4235				X		_	4	-	+		+			
4230				X	$\dashv$	-	$\dashv$	,			+		Н	
4233	1220			A					Ì					
4234   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4240   4260   4260   4260   4260   4260   4260   4260   4270   4270   4270   4270   4270   4270   4270   4280   4280   4280   4280   4280   4280   4280   4280   4280   4280   4280   4290   4290   4290   4291   4291   4291   4291   4292   4292   4292   4292   4292   4292   4292   4292   4293   4293   4293   4293   4294   4294   4294   4294   4294   4294   4294   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4296   4299   4299   4299   4299   4299   4299   4299   4299   4299   4299   4299   4299   4299   4299   4290														
4240							_	-	+	++	+			
4260			·	^		$\dashv$	$\dashv$	+	+		+		Н	_
4280   4380   4380				Х		$\exists$	$\forall$							
4290   4291   4291   4291   4291   4291   4291   4291   4291   4291   4291   4292   4292   4292   4292   4292   4292   4292   4293   4293   4293   4293   4293   4294   4294   4294   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4295   4296   4299									X					
4291   4291   4291   4291   5chool Lunch Reimbursement	4280		9 1	X			_				_			X
4292   4292   4292   4292   4292   4293   4293   4293   4293   4293   4293   4294   4294   4294   4294   4294   4294   4295   4295   4295   4295   4295   4295   4297   4297   4297   4297   4297   4299	4291									X				
4294   4294   4294   4295   4295   4295   4295   4295   4295   4295   4297   4297   4299							$\forall$						Н	
4295   4295   4297   4297   4297   4297   4297   4299   After School Snack Reimbursement For Computers   X			· · · · · · · · · · · · · · · · · · ·											
4297   4297   4297   4299   4290   4300   4310   4310   4310   4310   4310   4310   4310   4310   4320   4320   4320   4320   4320   4320   4330   4330   4330   4330   4330   4330   4330   4330   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4390   4500   Restricted Grants-In-Aid From The Federal Government   Through The State (H)   4510   4510   4510   4510   4514   4514   4514   4514   4514   4514   4514   4515   Title I   4516   4516   4516   4516   4516   4516   4516   4516   4516   4517   170						V	4	_	_	X	-			
4299   4300   4300   Restricted Grants-In-Aid Direct From The Federal Government (H)						^	$\dashv$	+	+	X	+		Н	$\dashv$
Federal Government (H)														X
Federal Government (H)	_	4300	1200 Pactricted Grants. In. Aid Direct From The											
4310       4310       4310       Disaster Grants       X       X       X       X         4320       4320       4320       National Science Foundation       X       X       X         4330       4330       4330       Technology       X       X       X       X         4390       4390       Other (Specify)       X       X       X       X       X         4500       Restricted Grants-In-Aid From The Federal Government Through The State (H)       X       X       X       X       X         4510       4510       Public Law 97-35 - I.A.S.A. (H)       4514       4514       Title I       X       X       X         4414       4514       4514       Title I       X       X       X       X         4415       4515       4515       Title I - Migrant       X       X       X       X         4416       4516       4516       Title I - Migrant       X       X       X       X         4417       4517       Processed Section Pearl II P.L. 99-570       X       X       X       X       X         4420       4520       4520       Non-Food Assistance       X       X       X       X		4300												
4330 4330 4330 4330 Technology 4390 Other (Specify)   4500 Restricted Grants-In-Aid From The Federal Government Through The State (H) 4510 4510 Public Law 97-35 - I.A.S.A. (H)  4414 4514 4515 4515 4515 Title VI  4416 4516 4516 4516 Title I - Migrant 4417 4517 4517 4517 Drug Free Schools - Part II P.L. 99-570 4418 4518 4520 4520 A520 Non-Food Assistance 4430 4530 Value Awareness P.L. 101-610 4440 4540 Medicaid Reimbursement - Federal	4310	4310		Х					X					X
4390 4390 4390 Other (Specify)  X														_
4500 4500 Restricted Grants-In-Aid From The Federal Government Through The State (H)  4510 4510 Public Law 97-35 - I.A.S.A. (H)  4414 4514 4515 4515 4515 Title VI  4416 4516 4516 4516 Title I - Migrant  4417 4517 517 Drug Free Schools - Part II P.L. 99-570  4418 4518 4518 4518 Title I - Even Start  4420 4520 4520 4520 Non-Food Assistance  4430 4530 4530 Value Awareness P.L. 101-610  450 Medicaid Reimbursement - Federal			•••	Y		-	+	-	Y		+		Н	_
Through The State (H)  4510  4510  Public Law 97-35 - I.A.S.A. (H)  4414  4514  4514  4515  4515  Title I  4516  4516  4516  4516  Title I - Migrant  4517  4517  Drug Free Schools - Part II P.L. 99-570  4418  4518  4518  Title I - Even Start  4420  4520  4520  4520  4530  Value Awareness P.L. 101-610  4540  Medicaid Reimbursement - Federal	4330	4590	4590 Other (Specify)	A										
4414       4514       4514 Title I       X         4415       4515       4515 Title VI       X         4416       4516       4516 Title I - Migrant       X         4417       4517       4517 Drug Free Schools - Part II P.L. 99-570       X         4418       4518       4518 Title I - Even Start       X         4420       4520       4520 Hon-Food Assistance       X       X       X       X         4430       4530       4530 Value Awareness P.L. 101-610       X       X       X         4440       4540       4540 Medicaid Reimbursement - Federal       X       X		4500												
4415     4515     4515 Title VI     X       4416     4516     4516 Title I - Migrant     X       4417     4517     4517 Drug Free Schools - Part II P.L. 99-570     X       4418     4518     4518 Title I - Even Start     X       4420     4520     4520 Non-Food Assistance     X     X     X       4430     4530     4530 Value Awareness P.L. 101-610     X       4440     4540     4540 Medicaid Reimbursement - Federal     X	***													Y
4416       4516       4516 Title I - Migrant       Image: Company of the property of					$\dashv$	$\dashv$	$\dashv$	+	+	++	+	H	Н	
4417     4517     Drug Free Schools - Part II P.L. 99-570     X       4418     4518     4518 Title I - Even Start     X       4420     4520     4520 Non-Food Assistance     X     X     X     X       4430     4530     4530 Value Awareness P.L. 101-610     X     X       4440     4540     4540 Medicaid Reimbursement - Federal     X     X						$\dashv$	$\dashv$	+	+		+		Н	_
4420       4520       A520       Non-Food Assistance       X <td< td=""><th>4417</th><td>4517</td><td>4517 Drug Free Schools - Part II P.L. 99-570</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>Χ</td></td<>	4417	4517	4517 Drug Free Schools - Part II P.L. 99-570											Χ
4430       4530       4530 Value Awareness P.L. 101-610       X         4440       4540       4540 Medicaid Reimbursement - Federal       X							4	$\perp$	1				П	X
4440 4540 4540 Medicaid Reimbursement - Federal X				X		Х	$\dashv$	+	X	X	+	H	Н	Y
					$\dashv$	$\dashv$	$\dashv$	+	+	++	+	H	Н	_
						$\exists$								

					GENE	DEBT
	NEW				Ē	Ē
EXISTING	1-1-08					F
4460	4560			4560 Project Respect		H
4470	4570			4570 Class Size Reduction P.L. 105-277		Т
	4590			4590 Other (Specify) (H)		
4491	4591			4591 Career Awareness		Г
4492	4592			4592 P.L. 100-297 - Dwight D. Eisenhower Math and Science		
4493	4593			4593 Latch Key Kids Grant	Х	Г
4495	4595			4595 Step Ahead		
4496	4596			4596 HIV/AIDS Training Grants	Х	
4497	4597			4597 Stewart Homeless Assistance P.L. 101-645		L
4498	4598			4598 Enhanced Education Act	X	-
4490, 4494, 4499	4599			4599 Other	X	
	4700		4700	Grants-In-Aid From The Federal Government Through Other Intermediate Agencies	X	
4500	4800		4800	Revenue In Lieu of Taxes	X	
4600	4900		4900	Revenue For/On Behalf of The School Corporation	X	
4900	4990			4990 Other (Specify)	Х	X
	5000	5000	OTHER F	FINANCING SOURCES (H)		
	5100		5100	Issuance of Bonds (H)		
5110	5110			5110 Bond Principal	<u>_</u>	L
5120	5120			5120 Premium or Accrued Interest on The Issuance of Bonds	L.	X
5130	5130			5130 Tax Anticipation Warrant Premiums	X	Х
5400	5140			5140 Bond Anticipation Notes		
9000	5200		5200	Transfers From One Fund to Another	Х	Х
9100	5210			5210 Social Security Transfers - Co-ops	Х	
	=000		=000			
7440 7440	5300		5300	Proceeds From The Disposal of Real or Personal Property (H)	V	
7110, 7140	5310			5310 Disposal of Real Property		X
7120, 7140	5320			5320 Disposal of Personal Property		X
<b>7900,</b> 7190	5390 5400		5400	5390 Other (Specify) Loan Proceeds (H)	_	_^
5200	5410		3400	5410 Veterans' Memorial Fund Advance		т
5300	5420			5420 Common School Fund Advances		
5500	3420			(General Fund Only For Charter Schools)	Х	П
				(constant and only to ordinate contests)		
6100	5430			5430 Temporary	Х	Х
6200	5440			5440 Emergency		Х
6300	5450			5450 Loans From One Fund to Another		Х
6400	5460			5460 School Bus	Х	Г
6500	5470			5470 Grant Anticipation Notes	Х	
6700	5480			5980 Energy Savings	Х	
	6000	6000	OTHER IT	ITEMS (H)		
7400	6010			6010 Return of Petty Cash	Х	
7500	6020			6020 Return of Cash Change	Х	
	6400		6400	Extraordinary Items (H)		
7210	6410			6410 Insurance (Claims For Losses)	Х	
=	6500		6500	Sale of Securities (H)		
7130, 7140	6510			6510 Securities		X
	6600		6600	Other (Specify)	X	X

	VICE	CAPITAL PROJECTS	RTATION	SCHOOL BUS REPLACE.	D PRESCHOOL	CTION	UNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	IRANCE	ESS	UNDS
GENERAL	DEBT SERVICE	CAPITAL P	TRANSPORTATION	SCHOOL E	SPECIALE	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOL	REPAIR AN	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
												X
												X
Х												Х
Х												X
Х												X
X					Х							X
X												X
Χ												
Χ												Χ
Χ	Х	Χ	Х	Х	Χ	Χ	Χ	Χ	Χ	Χ	Х	X
						X						X
X	X	Х	Х	Х	Х							
^	^	^	^	^	_	Х						X
Χ	Χ	Χ	Х	Χ	Χ	Χ	Χ	Χ	Χ	Χ	Х	X
X												X
Х	X	Х	Х		Х	Х						X
X	X	X	X	X	Χ		Х					X
						V						
.,						X						
X						X						
X	X	X	X	X	Χ				F	F		Х
Х	X	X	Х	Χ	Χ	Х	Х	Х	Χ	Χ	Х	Х
X				Х		Х						X
X		X				X						X
Х												
Χ							Х	Х				
Χ		Χ	Χ	Χ		Χ	Χ	Χ	Χ			Χ
Х	X	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	X
Χ	Х	Х	Х	Х	Х	Х	Х	Х	Х	Χ	Х	Х

### MASTER CHART OF ACCOUNTS EXPENDITURE ACCOUNTS

EXISTING NEW 1-1-08

<sup>\*</sup> Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

and with the appropriate	object number.		
	10000 100	000 INSTRUCTION	I (H)
	11000	11000 Regula	ar Programs (H)
11025	11025	11025	5 Non Spec Ed Preschool
11050	11050	11050	Full Day Kindergarten
11100	11100	11100	Elementary
11200	11200	11200	) Middle/Junior High
11300	11300	11300	High School
11350	11350		11350 Academic Honors Diploma
11355	11355		11355 Academic Honors High Ability Student Programs
	11400	11400	Vocational Education (H)
11410	11410		11410 Agriculture A
11420	11420		11420 Agriculture B
11430	11430		11430 Distributive Education
11440	11440		11440 Health Occupations
11450	11450		11450 Consumer and Homemaking
11460	11460		11460 Occupational Home Economics
11470	11470		11470 Business Education
11480	11480		11480 Industrial Education A
11490	11490		11490 Industrial Education B
	11500	11500	Vocational Education (H)
11510	11510		11510 Cooperative Education
11520	11520		11520 Area School Participation
11590	11590		11590 Other Vocational Education Programs
	11600	11600	Alternative Education Programs (H)
11610	11610		11610 Elementary
11620	11620		11620 Middle/Junior High School
11630	11630		11630 High School
	11900	11900	Other Regular Programs (H)
11900, 11910	11910		11910 Competency Testing
11900, 11920	11920		11920 Project 4R
	12000	12000 Specie	N Programs (H)
			al Programs (H)
12000 12100	12100 12110	12100	O Gifted and Talented (H) 12110 Gifted And Talented
12000, 12100 12000, 12150	12110		12170 Gilled And Talented 12150 High Ability Student Programs
12000, 12130		12200	Mental Disabilities (H)
12000, 12200	12200 12210	12200	12210 Mild Mental Disabilities
12000, 12210	12220		12220 Moderate Mental Disabilities
•	12230		12230 Severe Mental Disabilities
12000, 12230	12300	12200	Physical Impairment (H)
12000, 12310	12310	12300	12310 Orthopedic Impairment
12000, 12310	12320		12320 Multiple Disabilities
12000, 12320	12330		12330 Visual Impairment
12000, 12340	12340		12340 Hearing Impairment
12000, 12350	12350		12350 Homebound
12000, 12330	12400	12/100	Emotional Disabilities (H)
12000, 12410	12410	12400	12410 Emotional Disabilities - Full Time
12000, 12410	12420		12420 Emotional Disabilities - All Others
12000, 12720	12500	12500	Culturally Different (H)
12000, 12510	12510	12300	12510 Communication Disorders
12000, 12510	12520		12520 Compensatory
12000, 12020	12600	12600	Learning Disability (H)
12000, 12610 12620	12610	12000	12610 Learning Disability
.2000, 12010 12020	12700	12700	Equal Opportunity At Risk (H)
12000, 12710	12710	12700	12710 Equal Opportunity At Risk
,			d

									D	ecei	mbe	r 20
GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
X X X X X										X   X   X   X   X   X   X   X   X   X		X X X X
X X X X X X X										X X X X X X X X		X X X X X X X
X X X X X										X X X X X		X X X X X
X X X										<i>X X X</i>		XXX
X X X X X										X X X X X X		X X X X X
X X X										X X X		X X X
X X -	-	-	-	-	-	-	-	-		X - -		X X -

	NEW		
EXISTING	NEW 1-1-08		
	12800	12800 Special Education Preschool (H)	
12000, 12810	12810	12810 Special Education Preschool	
12000, 12900	12900	12900 Other Special Programs	
	13000	13000 Adult/Continuing Education Programs (H)	
13100	13100	13100 Adult Basic Education	
13200	13200	13200 Advanced Adult Education	
13300	13300	13300 Occupational Programs	
13600	13600	13600 Special Interest Programs	
13900	13900	13900 Other Adult/Continuing Education Program	
	14000	14000 Summer School Programs (H)	
14000, 14100	14100	14100 Elementary	
14000, 14200	14200	14200 Middle/Junior High School	
14000, 14300	14300	14300 High School	
	45000	45000 F : 1	
15100	15000 15100	15000 Enrichment Programs (H) 15100 Non-Credit	
13100	13100	10100 Non-Orean	
	16000	16000 Remediation (H)	
16100	16100	16100 Remediation Testing	
16200	16200	16200 Preventive Remediation	
	17000	17000 Payments to Other Governmental Units Within State (H)	
41100	17100	17100 Transfer Tuition	
41300	17300	17300 Area Vocational School (Participating Share)	
41400	17400	17400 Joint Services and Supply - Special Education	
41500	17500	17500 Special Education - Interlocal Agreements	
41600	17600	17600 Joint Services and Supply - Other	
41700	17700	17700 Interlocal Agreements - Other	
41800	17800	17800 Payments to Charter Schools	
41200, 41900	17900	17900 Other	
New Line (Blank)	10000	19000 Payments to Cayaramantal Haita Outside State	
	18000	18000 Payments to Governmental Units Outside State	
	20000 20000	SUPPORT SERVICES (H)	
	21000	21000 Support Services - Students (H)	
	21100	21100 Attendance and Social Work Services (H)	
21110	21110	21110 Service Area Direction	
21120	21120	21120 Attendance Services	
21130	21130	21130 Social Work Services	
21140 21190	21140	21140 Pupil Accounting 21190 Other Attendance and Social Work Service	
21190	21190 21200	21200 Guidance Services (H)	35
21210	21210	21210 Service Area Direction	
21220	21220	21220 Counseling Services	
21230	21230	21230 Appraisal Services	
21240	21240	21240 Information Services	
21250	21250	21250 Records Maintenance	
21290	21290	21290 Other Guidance Services	
	21300	21300 Health Services (H)	
21310	21310	21310 Service Area Direction	
21320	21320	21320 Medical Services	
21330	21330	21330 Dental Services	
21340	21340	21340 Nurse Services	
21390	21390	21390 Other Health Services	
	21400	21400 Psychological Services (H)	
21410	21410	21410 Service Area Direction	
21420	21420	21420 Psychological Testing	
21430	21430	21430 Psychological Counseling	
21490	21490	21490 Other Psychological Services	

X X X -	X X X X	X X X X	X	X X X	X X X	X	X	X	X X X X X X X	X	X	X X	X X X X	X	GENERAL
-															DEBT SERVICE
-							Х								CAPITAL PROJECTS
-															TRANSPORTATION
-															SCHOOL BUS REPLAC
X X X -	<b>*</b>		X	Х				X X X	X					X	SPECIAL ED PRESCHOOL
-															CONSTRUCTION
-															SCHOOL LUNCH
-															TEXTBOOK RENTAL
-															REPAIR AND REPLACE
X X X X -	X X X X	X X X X	X	X X X	X		X	X X X X	X	X	Х	X X X	X X X X X	X	SELF-INSURANCE
															LEVY EXCESS
X X X - -	X X X X	X X X X	X	X X X	X X X	Х	X	X X	X X X X X	X	X	X X X	X X X X	X	SPECIAL FUNDS

June 2007

December 2006

			GENERAL	CAPITAL PROJECTS	TRANSPORTATION	SCHOOL BUS REPLACE. SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL REPAIR AND REPLACE	SELF-INSURANCE	LEVY EXCESS	SPECIAL FUNDS
EXISTING	NEW 1-1-08				F			$\pm$		$\blacksquare$		
	21500	21500 Speech Pethology and Audiclogy Springs (H)										
21510	21510	21500 Speech Pathology and Audiology Services (H) 21510 Service Area Direction	Х	_		X			77	Х		Х
21520	21520	21520 Speech Pathology Services	X	+		X		+	+	X		X
21530	21530	21530 Audiology Services	X	_		X		+	+	X		X
21590	21590	21590 Other Speech Pathology and Audiology Services	X	_		X		+	+	X		X
	21600	21600 Occupational Therapy - Related Services (H)										
	21610	21610 Service Area Direction	Х	$\neg \neg$	П		П	$\neg \neg$	т	X	П	Х
	21620	21620 Occupational Therapy Services	Х			X		$\neg$		Х		Х
	21700	21700 Physical Therapy Services (H)										
	21710	21710 Service Area Direction	X	$\neg \neg$	П	X		$\neg \neg$	$\top$	X	П	Х
	21720	21720 Physical Therapy Services	Х			X				X	$\Box$	Χ
	21800	21800 Special Education Administration (H)										
21610	21810	21810 Service Area Direction	X	$\neg \neg$	П			$\neg \neg$	$\top$	X	П	Х
21690	21890	21890 Other Special Education Administration	X							X		Χ
	21900	21900 Other Support Services - Students (H)										
21710	21910	21910 Service Area Direction	X							X		Χ
21790	21990	21990 Other Student Services	Х					_		X		X
	22000	22000 SUPPORT SERVICES - INSTRUCTION (H)										8
	22100	22100 Improvement of Instruction (H)										
22110	22110	22110 Service Area Direction	X							X		Χ
22120	22120	22120 Instruction and Curriculum Development	X							X		Χ
22130	22130	22130 Instructional Staff Training	X							X		Χ
22190	22190	22190 Other Improvement of Instructional Services	X							X	Ш	X
	22200	22200 Library/Media Services (H)										
22210	22210	22210 Service Area Direction	X					_	$\perp$	X		X
22220	22220	22220 School Library	X	-	-			+	+	X		X
22230	22230	22230 Audiovisual	X	-	-			+	+	X		X
22240 22250	22240 22250	22240 Educational Television	X	-		X		+	-	X		X
22290	22290	22250 Computer Assisted Instruction Services 22290 Other Educational Media Services	X	+		^		+	+	X		X
	22300	22300 Instruction - Related Technology (H)										
26700	22310	22310 Technology Service Supervision and Administration	X	X				+	+	X		X
	22320	22320 Student Learning Centers	X	X	-		$\vdash$	+	+	X		X
	22330 22340	22330 Systems Analysis and Planning 22340 Systems Application Development	X	X	-			+	+	X		X
	22350	22350 Systems Operations	X	X				+	+	X		x
26710	22360	22360 Network Support	X	X				+	+	X		X
20/10	22370	22370 Hardware Maintenance and Support	X	X				+	+	X		X
	22380	22380 Professional Development for Instruction -										
		Focused Technology Personnel	Х	X				$\equiv$	$\perp$		$\Box$	Χ
	22400	22400 Academic Student Assessment	Х						_	X		X
	22900	22900 Other Support Service - Instructional Staff	Х						I			Х
	23000	23000 SUPPORT SERVICES - GENERAL ADMINISTRATION (H)										
	23100	23100 Board of Education (H)										
23110	23110	23110 Service Area Direction	Х	$\neg \neg$	П		П	$\neg \neg$	т	X	П	٦.
23120	23120	23120 Service Area Assistants	Х					$\top$	$\top$	Х		
23150	23150	23150 Legal Services	Х							X		Х
23160	23160	23160 Promotion Expenses	X					$\perp$	$\perp$		$\Box$	
23190	23190	23190 Other Governing Body Services	Х									
	23200	23200 Executive Administration (H)										
23210	23210	23210 Office of The Superintendent	X		X		Ш	$\perp$	$\perp$	Х	$\perp$	$\perp$
23220	23220	23220 Community Relations	X				Ш	_	$\perp$	$\perp$	Ш	$\Box$
23230	23230	23230 Staff Relations and Negotiations	X		1		$\square$	$\perp$	$\perp$	$\perp \!\!\! \perp \!\!\! \perp$	$\perp$	
23290	23290	23290 Other Executive Administration Services	X						_			Х
					┞═	- -	$\vdash$					
		(H) - HEADER ONLY, DO NOT USE										

			1				ш	ఠ	İ	ĺ	1		1	1	1
					CTS	NC	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOI			TAL	REPAIR AND REPLACE	щ		
				/ICE	ROLE	TATI	JS RE	) PRE	SE SE	NCH	REN	D RE	RANC	SON	
			3AL	SER\	AL PF	SPOR	OL BI	AL EI	TRUC	2	õ	R AN	INSN	AL FI	
			GENERAL	DEBT SERVICE	CAPITAL PROJECTS	TRANSPORTATION	СНО	PECI	CONSTRUCTION	SCHOOL LUNCH	TEXTBOOK RENTAL	EPAI	SELF-INSURANCE	SPECIAL FUNDS	
							0)	0)		U)			0) [_	100	
EXISTING	NEW 1-1-08												$\pm$	$\pm$	
	24000	24000 Support Services - School Administration (H)													
24000, 24100	24100	24100 Office of The Principal	X	-									X	Ŧ	-
24000, 24900	24900	24900 Other Support Services - School Administration	X									ď	X		
	25000	25000 Central Services (H)													
25110	25100 25110	25100 Fiscal Services (H) 25110 Office of The Business Manager	Х					7	7	7	7	7	Х		1
25210	25120	25120 Service Area Direction	X	-							$\exists$		X	$\top$	1
25220	25130	25130 Budgeting	Х	_									X	$\perp$	]
25230	25140	25140 Receiving and Disbursing Funds	X		Ш	Ш		_	_	4	4		X	$\perp$	-
25240 25250	25150 25160	25150 Payroll Services 25160 Financial Accounting	X	_	Н	$\vdash$	$\vdash$	$\dashv$	$\dashv$	+	+		X	+	-
25260	25170	25170 Internal Auditing	X	-	Н	Н		$\dashv$	$\dashv$	+	$\dashv$		$\hat{x}$	+	1
25270	25180	25180 Property Accounting	Х										X		
	25190	25190 Other Fiscal Services (H)													
25291	25191	25191 Refund of Revenue		_	Х	Х	Х	Х	Х	Х	Х	X	X	X X	-
25292 25293	25192 25193	25192 Petty Cash 25193 Printed Forms	X	_	Н	Н	$\dashv$	$\dashv$	$\dashv$	+	$\dashv$	$\dashv$	+	+	-
25295	25195	25195 Bank Account Service Charge	X		Н	Н		$\dashv$	$\dashv$	7	$\forall$	$\dashv$	+	+	1
25296	25196	25196 Cash Change	Х							Х	Х				
25299	25199	25199 Other	Х										_	Х	
	25200	25200 Purchasing, Warehousing, and Distribution Services (H)													L
25710	25210	25210 Service Area Direction	Х	П	П	П	П	П	П	П	П	T	X	Х	1
25720	25220	25220 Purchasing	Х										X	X	_
25730	25230	25230 Warehousing and Distributing	X		Н	Н	_	-	-	-	-		X	X	
25740 26200	25300 25400	25300 Printing, Publishing, and Duplicating Services 25400 Planning, Research, Development and Evaluation	X	-	Н	Н	$\dashv$	$\dashv$	$\dashv$	+	$\dashv$		X	X	
20200	25500	25500 Textbooks for Rent or Resale (H)	Ä												
25810	25510	25510 Direction of Rental Service									Х		X		
25820	25520	25520 Textbooks, Workbooks, and Repairs			Ш	Ш		_	_		Х	_	4	+	-
25830	25530	25530 Distribution of Textbook Reimbursement			Н	Н		+	+		X	-	V	+	-
25840 25850	25540 25550	25540 Other Textbook Rental Service 25550 Direction of Resale Service	X		Н	Н	$\dashv$	$\dashv$	$\dashv$	+	^		X	+	-
25860	25560	25560 Textbooks and Workbooks	X	_				$\dashv$	$\dashv$	7	$\dashv$	Ť	^	+	1
25870	25570	25570 Materials and Supplies	Х												
25890	25590	25590 Other Textbook Resale Services	Х									_	Χ	_	
26300	25600	25600 Public Information Services	Х									T	X	X	1
	25700*	25700 Personnel Services (H)													
26100, 26410	25710	25710 Supervision of Personnel Services	X		Ш	Ш		-	-	4	_	_	X	X	_
26420 26430	25720 25730	25720 Recruitment and Placement 25730 Personnel Services	X		Н	$\vdash$	$\dashv$	+	+	+	$\dashv$		X	X	
26440	25740	25740 Noninstructional Personnel Training	X		Н			$\dashv$	$\dashv$	7	$\forall$		X	X	_
26450	25750	25750 Health Services	Х			Х							X	X	1
<del>26490</del>	25790	25790 Other Personnel Services	X			Х						_	X	X	ı
	25800	25800 Administrative Technology Services (H)													
26700	25810	25810 Technology Services Supervison And Administration	X		X	Ш		4	4	4	4	4	X	X	
	25820 25830	25820 Systems Analaysis And Planning	X		X	$\vdash$	$\vdash$	$\dashv$	$\dashv$	+	+	-	X	X	
	25840	25830 Systems Application Development 25840 Systems Operations	X		X	Н	$\vdash$	+	+	+	$\dashv$	1	X	X	
26710	25850	25850 Network Support	X		Х			$\forall$	$\forall$			- 1	X	X	_
	25860	25860 Hardware Maintenance And Support	Х		Х								X	Х	1
	25870	25870 Professional Development Costs For													4
<b>26500</b> , 26600	25890	Administrative Technology Personnel 25890 Other Technology Services	X		X								Х	X	
	25900	25900 Other Support Services - Central Services (H)													
25910	25910	25910 Judgments	Х	Х	Х	Х	Х	Х	Х	Х	Х	Х	X	х х	1
25920	25920	25920 Ditch Assessments	Х	Х										I	
25930	25930	25930 Easements	X	-	Х	Н	Н	4	Х	4	4	4	+	+	-
25940 25950	25940 25950	25940 Settlements 25950 Other Assessments	X	_	Н	Н	$\dashv$	+	+	+	$\dashv$	$\dashv$	+	+	-
25990, 25790, 29000	25990	25990 Other Support Services - Central	X		Н	Н	$\dashv$	+	+	$\dashv$	$\dashv$	Ť	X	X	1
26,900	-	41 - 1 - 1 - 1 - 1 - 1 - 1	_		_	_	_	_	_	_	_	_			-4

(H) - HEADER ONLY, DO NOT USE

26900

<sup>\*</sup> Effective 1-1-08 Employer provided benefits are to be shown as applicable expenditure accounts and with the appropriate object number.

	NEW	
EXISTING	1-1-08	
25410	26000 26100	26000 Operation and Maintenance of Plant Services (H) 26100 Service Area Direction
25420	26200	26200 Maintenance of Buildings
25430	26300	26300 Maintenance of Grounds
25440	26400	26400 Maintenance of Equipment
25450	26500	26500 Vehicle Maintenance (not buses)
25460 25470	26600 26700	26600 Security Services 26700 Insurance
25490	26800	26800 Other Operating and Maintenance of Plant
25540	27000	27000 Student Transportation (H)
25510 25520	27010 27100	27010 Service Area Direction 27100 Vehicle Operation
25530	27200	27200 Monitoring Services
25540	27300	27300 Vehicle Servicing and Maintenance
25550	27400	27400 Purchase of School Buses
25560	27500	27500 Insurance on Buses
25570 25580	27600 27700	27600 Insurance on Pupils 27700 Contracted Transportation Services
25590	27900	27900 Other Student Transportation Services
25591	27910	27910 Bus Driver Training
	30000	30000 OPERATION OF NONINSTRUCTIONAL SERVICES (H)
	31000	31000 Food Services Operations (H)
25610	31100	31100 Service Area Direction
25620	31200	31200 Food Preparation and Dispensing
25630	31300	31300 Food Delivery
25640 25680	31400 31500	31400 Food Purchases 31500 Distribution of School Lunch Reimbursements
25690	31900	31900 Other Food Services
	33000	33000 Community Service Operations (H)
31000	33100	33100 Direction of Community Services
32000	33200	33200 Community Recreation
33000	33300	33300 Civic Services
34000	33400	33400 Athletic Coaches
36000	33500	33500 Welfare Activities Services
37000	33600	33600 Nonpublic School Pupil Services
20000 20400	33900	33900 Other Community Services (H)
39000, 39100 39000, <del>33920,</del> <b>39200</b>	33910 33920	33910 High School Band Uniforms 33920 Contributions to Historical Societies
39000, 39400	33930	33930 Latch Key Kid Program
39000, 39500	33940	33940 Child Care Services
39000, 39600	33950	33950 Step Ahead
39000, 39900	33990	33990 Other
	40000	40000 FACILITIES ACQUISITION AND CONSTRUCTION (H)
25310	40100	40100 Service Area Direction
25320 25330	41000 43000	41000 Land Acquisition and Development 43000 Professional Services
25340	44000	44000 Educational Specifications Development
	45000	45000 Building Acquisition, Construction and Improvement (H)
25350, 25351	45100	45100 Building Acquisition, Construction and Improvements
25350 25352	45200	45200 Energy Savings Contracts
25350, 25353 25350, 25355	45300 45400	45300 Skilled Craft Employees 45400 Sports Facilities
25360	45500	45500 Rent of Buildings, Facilities, and Equipment
25370	46000	46000 Purchase of Moveable Equipment
25380	47000	47000 Purchase of Mobile or Fixed Equipment
25390	49000	49000 Other Facilities Acquisition and Construction
		(II) HEADED ONLY DO NOTHOE

X	SENERAL	DEBT SERVICE	SAPITAL PROJECTS	RANSPORTATION	SCHOOL BUS REPLACE.	SPECIAL ED PRESCHOOL	CONSTRUCTION	SCHOOL LUNCH	EXTBOOK RENTAL	REPAIR AND REPLACE	SELF-INSURANCE	EVY EXCESS	SPECIAL FUNDS
X				Ė									
X													
X	X		v							_	X		_
X	X										X		X X X X X X
X	X	-	Х	-				Х		Х	X		X
X	X										X		X
	X		X	Х				Х			X		X
	X			X							X		
	X			X							X		X
	X			Х	v						X		X
	X			Χ	^						Х		X X X X X X
	X	_		X	X					_	X		X
	X			Х							X		
	X			X									
	Χ							Χ			Х		
	X							X			X		Н
X	Χ							X					
x	Х							X			Х		
x													
x	V										<u> </u>		V
X													X
X	X										Х		X
X	Χ										Х		Х
X	X										Х		Х
X	X												X
X													
X	X										X		X
X	X												Х
X X X X X X X X X X X X X X X X X X X													X
x	X	$\vdash$		$\vdash$						$\vdash$			Х
X	X							F			Х	F	Х
x x x x x x x x x x x x x x x x x x x	^										^		
x x x x x x x x x x x x x x x x x x x	X										Х		
x x x x x x x	X												V
X X X X X X X	X						X	E					X
x     x													
x	X						Χ			Χ			Х
x x x	X	-		-				H		-	Х		Н
V V V V V	X		Х	V		V							
X	X							Х	Х				X
X		F		F			Х			X	F		H

	NEW		
EXISTING	1-1-08	_	
	50000	50000	DEBT SERVICES (H)
	51000	30000	51000 Principal of Debt (H)
51100	51100		51100 Bonds
51200	51200		51200 Temporary Loans
51300	51300		51300 Emergency Loans
51400	51400		51400 School Bus Loans
51500	51500		51500 Bond Anticipation Notes
51600	51600		51600 Other Department of Local Government
01000	01000		Finance Approved Debt
	52000		52000 Interest on Debt (H)
52100	52100		52100 Bonds
52200	52200		52200 Temporary Loans
52300	52300		52300 Emergency Loans
52400	52400		52400 School Bus Loans
52500	52500		52500 Bond Anticipation Notes
52600	52600		52600 Other Department of Local Government
			Finance Approved Debt
	53000		53000 Lease Rental (H)
53100	53100		53100 Buildings-Principal
53150	53150		53150 Buildings-Interest
53200	53200		53200 Equipment-Principal
53250	53250		53250 Equipment-Interest
53300	53300		53300 School Buses-Principal
53350	53350		53350 School Buses-Interest
53400	53400		53400 Other-Principal
53450	53450		53450 Other-Interest
	54000		54000 Advancements and Obligations (H)
54100	54100		54100 Veterans' Memorial Fund - Principal
54100	54150		54150 Veterans' Memorial Fund - Interest
54200	54200		54200 Common School Fund - Principal
54200	54250		54250 Common School Fund - Interest
54300	54300		54300 Civil Aid Bond Obligations - Principal
54300	54350		54350 Civil Aid Bond Obligations - Interest
50000 50405	59000		59000 Other Debt Services Obligations (H)
59000, 59100	59100		59100 Registrars Fee
59000, 59200	59200		59200 Bank Fee
	60000	60000	Nonprogramed Charges (H)
43100	60100		60100 Transfers From One Fund to Another
43120	60120		60120 Self-Insurance
43200	60200		60200 Loans From One Fund to Another
43300	60300		60300 Securities Purchased
43400	60400		60400 FICA Transfore - Co-one

60400

60500

60600 60700

43400 43500

49000, 49100 49000, 49200

	Х	X	X X X	X				-	_	L			X	X		X	X X X	Х	Х	Х	X	X X X	X	X	X		Х	X	X X X		GENERAL	
Ė	X	Х	Х	Х	X	X	^	X	X	X	X X X X X	V	Χ	Х	X	X X X X X X	X	Х	Х	X X X X X	X	X	Х	X	X		X	X	X X X		DEBT SERVICE	
		Х	X	X					Х	X			Х	Х		X	X X X	Х	Х	Χ			Х		X			Х			CAPITAL PROJECTS	STS
	-	Х	X	X				-	_	L						H	-				-	X	Х				Ė	X			TRANSPORTATION	NC
	-	Х	Х	Χ				-	_	L					Х	Х	-				H	Х	Х				Ė	X			SCHOOL BUS REPLACE.	PLACE.
	Х	Х	X X X	X				-	_	L						H	-				H		Х					Х			SPECIAL ED PRE	SCHOOL
	-	Х	Х	Х				-	_	L						H				^	Х					X		-			CONSTRUCTION	
Χ	-	Х	X X X	X				-	_	L						X	X				H							-			SCHOOL LUNCH	
	-	Х	X X X	X				-	_	L						H	-				-							-			TEXTBOOK RENTAL	LAL
	-	Х	Х	Χ				-	_	L						H	-				-							-			REPAIR AND REPLACE	PLACE
	-	Х	Х	Х				-	_	L						H	-				-							-			SELF-INSURANCE	ш
	H	Х	Х	Х				Н	H	$\square$						Н	Н				Н							Н			LEVY EXCESS	
X		Χ	X X X	X		Х		$\vdash$								H							X	X		X			Х		SPECIAL FUNDS	

(H) - HEADER ONLY, DO NOT USE

60600 Indirect Costs 60700 Scholarships

60400 FICA Transfers - Co-ops 60500 Debt Service TBR-Transfers ECA Only

Volume 178, Page 18 June 2007

- 54300 Civil Aid Bond Obligations Principal. Activities concerned with principal repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 54350 Civil Aid Bond Obligations Interest. Activities concerned with interest repayment of civil aid bond obligations of the civil unit issued for school construction but assumed by the school corporation through reorganization.
- 59000 Other Debt Service Obligations. Activities concerned with the payment of debt service obligations which are not specifically included elsewhere. Identify and appropriately title any accounts used in this classification.
  - 59100 Registrar Fees. Expense attached to bond issuance.
  - 59200 Bank Fee. Bank expenses for handling bond issues, i.e. Trustee Fees.
- Nonprogramed Charges. Activities concerned with payments of a nonprogrammed nature which are not otherwise classified herein. Identify and appropriately title any accounts used in this classification.
  - 60100 Transfers From One Fund to Another. All transfers fro one fund to another fund, as detailed under Receipt Account No. 5200. The disbursements posted to this account (60100) should agree with receipts posted to account No, 5200. Also include Debt Service TBR Transfer Authorized by IC 20-40-9.
    - 60120 Self-Insurance.
  - 60200 Loans From One Fund to Another. Advancements or transfers from a fund with a sufficient balance to a fund with a depleted balance instead of negotiating a temporary loan with a bank. Such loans or transfers must be repaid to the fund from which advanced during the calendar year of such advancement.
  - 60300 Securities Purchased. Payment for securities purchased and other investments.
  - 60400 FICA Transfers Co-ops. Social security transfers for co-ops only.
  - 60500 Debt Service TBR-Transfers ECA Only. Transfers authorized by IC 20-40-9 to Extra-Curricular Textbook Rental Funds.
  - 60600 Indirect Costs. Amounts authorized for payment to the General Fund of the school corporation, per approved rate, to reimburse for certain administrative costs.
  - 60700 Scholarships. Amounts for designated scholarships.

Volume 178, Page 19 June 2007

### PART 7

### CLASSIFICATION AND DEFINITION OF OBJECT ACCOUNTS

#### CLASSIFICATION OF OBJECT ACCOUNTS

For the purposes of the manual and the prescribed accounting system for Indiana's public schools, the Object Accounts are separated into nine categories dependent upon their function or general purpose. They are identified by numerical designations related as closely as possible to those used in Financial Accounting for Local and State School Systems, Revised. Some classifications, as presented in Financial Accounting for Local and State School Systems, Revised, have been tailored to meet the special needs of Indiana, with respect to Indiana laws and state reporting requirements.

### **DEFINITION OF OBJECT ACCOUNTS**

The objects are defined within each classification or program by the specific purpose which they served. These are identified by account titles basically comparable to those in Financial Accounting for Local and State School Systems, Revised, excepting those instances where greater detail is required because of Indiana laws or state reporting requirements.

### ACCOUNTING FOR OBJECTS

Each transaction should be identified with the object category concerned. The following part identifies and describes each of the object classifications which you will be asked to summarize for reporting to the Department of Education.

### **OBJECTS**

OBJECT means the service or commodity obtained as the result of a specific expenditure. Object categories are identified and described in the manual. Following are definitions of the major categories and subcategories.

<u>Personal Services - Salaries</u>. Amounts paid to both permanent and temporary school corporation employees, including personnel substituting for those in permanent positions. This includes gross salary for personal services rendered while on the payroll of the school corporation.

110	110	<u>Personal Services</u> - <u>Certified Salaries</u> . Amounts paid to employees who are required to be certified by the Professional Standards Board in order to engage in a contractual agreement with the school corporation. Administrative staff and instructional staff salaries are recorded here.
115	115	Board Members. Compensation paid to persons for serving as members of the governing body; does not include expenses or fringe benefits.

Volume 178, Page 20	June 2007
---------------------	-----------

EXISTING	NEW 1-1-08	
120	120	Noncertified Salaries. Amounts paid to employees of the school corporation who are classified as noncertified. These employees are not required to be certified as teachers by the Indiana Department of Education. Included here are the salaries of custodians, maintenance personnel, mechanics, bus drivers, secretaries, clerks, teacher aides, aides to librarian, etc.
130	130	<u>Temporary Salaries</u> . Full-time, part-time, and prorated portions of the costs for work performed by employees of the school corporation who are hired on a temporary or substitute basis to perform work in positions of either temporary or permanent nature. Substitute teachers are accounted for here. Certified and non-certified temporary salaries are classified here. Teachers on temporary contracts are recorded in Certified Salaries (110). Temporary Salaries will not be required for separate state reporting.
135	135	Licensed Employees.
136	136	Nonlicensed Employees.
140	140	Overtime Salaries. Money paid to employees of the school corporation in positions of either a temporary or permanent nature for work performed in addition to the normal work period for which the employee is compensated under non-certified and temporary salaries above. The terms of such payment for overtime are a matter of local regulation and interpretation. Overtime salaries will not be required for separate state reporting.

<u>Personal Services - Employee Benefits</u>. Amounts paid by the school corporation on behalf of employees (amounts not included in gross salary but in addition to that amount). Such payments are fringe benefit payments and, although not paid directly to employees, nevertheless are par of the cost of personal services.

210 <u>Employee Retirement</u>. Contributions by the school to state and federal retirement programs. Included here are Social Security and Public Employees' Retirement Fund.

200, 210, 211	211	<u>Social Security-Noncertified</u> . Contributions by the school corporation for noncertified employees.
200, 210, 212	212	<u>Social Security-Certified</u> . Contributions by the school corporation for certified employees.
200, 210, 213	213	<u>Severance/Early Retirement Pay</u> . Contributions made by school corporations for these programs.
200, 210, 214	214	<u>Public Employees Retirement Fund</u> . Contributions by the school corporation for noncertified employees.

Volume 178, Pa	ge 21	June 2007
	IEW 1-08	
200, 210, 215	215	<u>Teacher Retirement Fund, Prior to 7-1-95</u> . Contributions by the school corporation for certified employees employed prior to 7-1-95.
200, 210, 216	216	<u>Teacher Retirement Fund, After 7-1-95</u> . Contributions made by the school corporation for certified employees employed after 7-1-95.
200, 210, 217	217	Public Employees Retirement Fund - Optional Contributions.
200, 210, 218	218	Teacher Retirement Fund - Optional Contributions.
200, 210, 220	220	Employee Insurance. Group life, health and accident insurance for employees. Also workmen's compensation insurance.
200, 210, 230	225	<u>Workers Compensation Insurance.</u> Contributions by the school corporation for workers compensation.
200, 210, 230	230	<u>Unemployment Compensation.</u> Contributions by the school corporation for unemployment compensation.
200, 210, 235	235	Meals Provided. Payment by the school corporation in accordance with "The School Administrator" Volume 157, March 2002
200, 210, 240 to 290	241 to 290	Other Employee Benefits. Employee benefits which have not been classified above.
persons for firms transaction, the architects, engine	with spe primary r eers, dent	nd Technical Services. Services that by their nature can be performed only by cialized skills and knowledge. Although a product may or may not result from the eason for the purchase is the service provided. Included are the services of ists, medical doctors, lawyers, consultants, and teachers. It is recommended that a plished for each type of service provided to the school corporation.
300, 311	311	<u>Instruction Services</u> . Nonpayroll services performed by qualified persons directly engaged in providing learning experiences for pupils. Included are the services of interns engaged in teaching activities.
300, 312	312	<u>Instructional Programs Improvement Services</u> . Services performed by persons qualified to assist teachers and supervisors enhance the quality of the teaching process. The category includes curriculum consultants, in-service training specialists, etc., not on the payroll.

**June 2007** 

**Volume 178, Page 22** 

70.umo 170, 1 ago 22	Guii 2001
NEW 1-1-08	
300, 313 313	<u>Pupil Services</u> . Nonpayroll services of qualified personnel to assist pupils and their parents in solving mental and physical problems to supplement the teaching process.
300, 314 314	<u>Staff Services</u> . Services performed by qualified personnel to assist management either in the broad policy area or in the general operation of the school corporation. The category includes consultants, individually or as a team, to assist the chief executive in conference or through systematic studies.
300, 316 316	<u>Data Processing Services</u> . Services performed by persons, organizations, or another agency qualified to process data. The category includes those data processing services purchased from another agency or concern or specialists who are contracted to perform a specific task on a short term basis.
300, 317 317	<u>Statistical Services</u> . Nonpayroll services performed by persons or an organization qualified to assist in handling statistics. The category includes special services for analysis, tabulations, or similar work.
300, 318, 318	<u>Board of Education Services</u> . Services performed by qualified persons to assist the governing body of the school corporation in particular activities. The category includes the specialized services of legal counsel, counseling the governing body in employing a chief executive officer, counsel on tax policy, etc.
300, 319, 390 319	Other Professional and Technical Services. Services which are professional and

<u>Purchased Property Services</u>. Services purchased to operate, repair, maintain, and rent property owned or used by the school corporation. These services are performed by persons other than school corporation employees. Although a product may or may not result from the transaction, the primary reason for the purchases is the service provided.

technical in nature which have not been classified above.

<u>Public or Private Utility Services</u>. Expenditures for services usually provided by public utilities such as water, sewage, and garbage collection. The category includes those same services whether the utility company is public or private. Costs for telephone and telegraph are not included here, but are included in Communication (530 Object Area).

300, 320, 385	411	Water and Sewage. Charges for water used in all buildings and on all grounds; also all charges for sewage disposal.
300, 320, 388	412	Removal of Refuse and Garbage. Expenditures for removing ashes, trash, garbage, etc.

**June 2007** 

EXISTING _	NEW 1-1-08	
300, 320, 389	419	Other Public or Private Utility Services. Expenditures for public or private utility services not classified above.
300, 320, 322	420	<u>Cleaning Services</u> . Services purchased to clean buildings other than those provided by school corporation employees.
300, 320, 323	430	Repairs and Maintenance Services. Expenditures for repairs and maintenance services not provided directly by school corporation personnel. The category includes contracts and agreements covering the upkeep of grounds, buildings, and equipment. Costs for new construction, renovating and remodeling are not included here, but are included in Construction or Buildings (450, 720, Object Area).
300, 320, 325	440	Rentals. Expenditures for leasing or renting land, buildings, uniforms, and equipment for both temporary and long range use of the school corporation. The category includes vehicle rental when operated by school corporation personnel, lease on data processing equipment, lease-purchase arrangements, and similar rental agreements. Costs for single agreements covering equipment as well as operators are not included here, but are considered elsewhere under Purchased Services [see Transportation (510), Repairs and Maintenance Services (430)].
500, 520	450	<u>Construction Services.</u> Includes amounts for constructing, renovating, and remodeling buildings or infrastructure assets paid to contractors. This account should also be used to account for the costs of non-permanent site improvements such as fencing, walkways, and roads that are related to buildings and building sites.
300, 320 326 to 329 490 to 499		Other Purchased Property Services. Property Services purchased which are not classified above.

Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

300, 330, 331, 333 to 339 510

Volume 178, Page 23

Student Transportation Services. Expenditures for transporting children to and from school and other activities. Expenditures to persons or contract agencies for the purpose of transporting children to and from school. These include those expenditures to individuals or contractors who transport children or to employees or parents who transport children by way of a contract.

Volume 178, Pa	June 2007	
	IEW 1-08	
300, 330, 331, 333 to 339	511	Student Transportation Purchased From Another School Corporation Within State.
300, 330, 331, 333 to 339	512	Student Transportation Purchased From Another School Corporation Outside the State.
300, 320, 324	520	Insurance. Expenditures for all insurance on any type property owned or leased by the school corporation, liability insurance, and transportation insurance. Workmen's compensation is considered in Employee Benefits (220 - Employee Insurance).
600, 650, 652, 654	525	Official Bond Premiums. Expenditures for bonds guaranteeing the school corporation against losses resulting from the actions of the treasurer, employees, or other persons of the school corporation.
<u>Communications</u> . Services provided by persons or businesses to assist in transmitting and receimessages or information. The category includes telephone and telegraph services as well as postmachine rental and postage.		
300, 340, 341	531	<u>Telephone</u> . All expenditures of the school corporation for telephone and telegraph services, including rental of telephone equipment, for all purposes except school-to-home telephone for home bound instruction.
300, 340, 343	532	<u>Postage and Postage Machine Rental</u> . Expenditures related to postage and postage machine rental.
300, 340, 344 to 349 533 to 539		Other Communication Services. Expenditures for Communication services other than those classified above.
300, 350	540	Advertising. Expenditures for printed legal notices in papers. These expenditures include advertising for such purposes as tax levies, bond sales, used equipment sales, and other objects. Costs for professional fees for advertising are not recorded here but are charged to Professional Services (319 Object).
300, 360	550	<u>Printing and Binding</u> . Expenditures for job printing and binding usually according to specifications of the school corporation. The category includes the design and printing of forms and posters as well as printing and binding of school corporation publications. Preprinted standard forms are not charged here, but are recorded under Supplies (611 Object Area).

Volume 178, Page 25	June 2007
NITM	

EXISTING _	NEW 1-1-08	
300, 370	561	Transfer Tuition to Other School Corporations Within the State.
300, 370	562	Transfer Tuition to Other School Corporations Outside the State.
300, 370	563	Transfer Tuition to Private Sources.
300, 370	564	Transfer Tuition to Educational Service Agencies Within the State.
300, 370	565	Transfer Tuition to Educational Service Agencies Outside the State.
300, 370	566	Transfer Tuition to Charter Schools.
300, 370	569	<u>Transfer Tuition – Other.</u>
300, 332	580	<u>Travel</u> . Costs for transportation, meals, hotel, and other expenses associated with reimbursement for traveling on business for the school corporation.
600, 670-680	591	Services Purchased From Another School Corporation or Educational Services Agency Within the State.
600, 670-680	592	Services Purchased From Another School Corporation or Educational Services Agency Outside the State.
300, 390	593	Other Purchased Services. Amounts paid for services rendered by organizations or personnel not on the payroll of the school corporation (separate from Professional and Technical Services or Property Services). Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided.

<u>Supplies</u>. Amounts paid for material items of expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

<u>General Supplies.</u> Expenditures for all supplies (other than those listed below) for the operation of a school corporation, including freight and cartage.

400, 411	611	<u>Operational Supplies</u> . Expenditures for all supplies for the operation of a school corporation, including freight. Types of supplies included here are office, instructional, custodial, maintenance, etc.
400, 412	612	Tires and Repairs. Charges for repairs and replacements of tires and tubes.
400, 413	613	Gasoline and Lubricants. Cost of gasoline, oil, grease and gear lubricants.

Volume 178, Page 26 June 2007

=	NEW -1-08	
400, 414	614	Food Purchases. Cost of food.
400, 415	615	Other Supplies. Expenditures for Supplies not classified above.
300, 381	621	<u>Heating and Cooling for Buildings - Electricity</u> . Electricity used in heating and cooling all school corporation owned buildings.
300, 382	622	<u>Heating and Cooling for Buildings - Gas</u> . Gas used in heating and cooling all school corporation owned buildings.
300, 383	623	<u>Heating and Cooling for Buildings - Fuel Oil</u> . Fuel oil used in heating and cooling all school corporation owned buildings.
300, 384	624	Heating and Cooling for Buildings - Other Energy Sources. All other energy sources used in heating and cooling all school corporation owned buildings.
300, 386	625	<u>Light and Power - Other Than Heating and Cooling</u> . Expenditures for electric current for all purposes used in school corporation, except for heating.
300, 387	626	Gas - Other Than Heating and Cooling. Expenditures for gas for use for all purposes except for heating or cooling buildings.
400, 420	630	<u>Textbooks</u> . Expenditures for adopted textbooks which are purchased for pupils or groups of pupils, and resold or furnished free to them. The category includes the cost of workbooks, textbook binding or repairs, as well as the net amount of textbooks which are purchased to be resold or rented.
400, 430, 560	640	<u>Library Books</u> . Expenditures for regular or incidental purchases of library books available for general use of students including any reference books, even though such reference books may be used solely in the classroom. Also recorded here are costs of binding or other repairs to school library books
400, 440	650	<u>Periodicals</u> . Expenditures for periodicals and newspapers. A periodical is any publication appearing at regular intervals of less than a year and continuing for an indefinite period.
400, 450 to 490 660 to 689		Other Supplies and Materials. Expenditures for all other supplies and materials not included above.

<u>Property</u>. Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment.

June 2007

Volume 178, Page 27

EXISTING _	NEW 1-1-08	
500, 510, 515 570, 590	710	<u>Land and Easements</u> . Expenditures for the purchase of land and easement rights.
500-530 570-590	715	Improvements Other Than Buildings. Expenditures for the initial and additional improvement of sites and adjacent ways after acquisition by the school corporation consisting of such work as grading, landscaping, seeding, and planting of shrubs and trees; constructing new sidewalks, roadways, retaining walls, sewers and storm drains, installing hydrants; initial surfacing and soil treatment of playgrounds and tennis courts; furnishing and installing for the first time, fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks which are not parts of building service systems; and demolition work. Special assessments against the school corporation for capital improvements such as streets, curbs and drains are also recorded here.
500, 520 570-590	720	<u>Buildings</u> . Expenditures for acquiring existing buildings. Included are expenditures for installment of lease payments (except interest) that have a terminal date and result in the acquisition of buildings, except payments to public school housing authorities or similar agencies. Expenditures for the contracted construction of buildings, for major permanent structural alterations, and for the initial or additional installation of hearting and ventilating systems, fire protection systems, and other service systems in existing buildings are record under object 450.
500, 540 570-590	730	Equipment. Expenditures for the initial, additional, and replacement items of equipment, such as furniture and machinery.
500, 550 570-590	731	<u>Vehicles</u> . Expenditures for the purchase of conveyances to transport persons or objects.
600, 690, 691 570-590	741	Computer Hardware. Expenditures for both administrative and instructional uses. Computer hardware includes Central Processing Units (CPUs) and other digital equipment (excluding peripherals and telecommunications equipment) that may be necessary to operate a school. Monitors and network cards are included. Items that attach to the network for the primary purpose of accessing or using the CPUs such as network workstations would also be included here (dumb terminals, personal computers, etc.)
600, 690, 692 570-590	742	<u>Distance Learning Equipment</u> . Expenditures for contracts for services that relate to the operation of distance learning equipment. Included may be expenses directly related to distance learning including specialized equipment necessary to participate in distance learning programs. Service contracts such as "Vision Athena", "Classroom Content", and the "Indiana ONLine Academy" would be included.

Volume 178, Page 28 June 2007

	EW 1-08	
600, 690, 693 570-590	743	Wireless Equipment. Expenditures for all wireless equipment that may be used for Local Area Network (LANs), Wide Area Network (WANs) and other uses, including room systems. Wireless equipment may include towers, broadcast equipment (airwave), and any other equipment that is used in either sending or receiving a wireless signal.
600, 690, 694 570-590	744	<u>Connectivity.</u> Expenditures for initial installation and ongoing costs of all circuits used to connect buildings and classrooms within a school corporation. Included also is Internet, and any connection, except for wireless, that serves to connect the LAN/WAN. Ongoing as well as one time costs are included. Cabling to classrooms, between buildings, and ongoing costs (non-personnel) to provide support is included there.
600, 690, 695	745	<u>Telecommunications Equipment</u> . Expenditures for telecommunications equipment, including routers, hubs, switches, main distribution facilities and intermediate distribution facilities are included here. Included also is equipment needed for voice communications that may be leased or purchased by the local school corporation.
600, 690, 696	746	Other Technology Hardware. Expenditures for other technology hardware. Peripherals such as printers, scanners, web cameras, etc. are included. Expenditures for Personal Digital Assistants (PDAs) and other digital equipment are included here also.
600, 690, 697	747	<u>Content</u> . Content can be described as any software, application systems, or productivity applications that are needed in the operation of a school, including classroom management software, instructional management systems, administrative systems, and other purchase or license/fee related costs. Excluded are video and distance learning contracts and service agreements.
600, 690, 698	748	<u>Professional Development</u> . Training expenditures for technology related development of teachers, administrators and other staff.

<u>Other Objects</u>. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, the payment of dues and fees, purchase of investments, payments of service charges, and allowable amounts paid for band uniforms.

600, 640 810 <u>Dues and Fees</u>. Expenditures or assessments for membership in professional or other organizations or associations or payments to a paying agent for services rendered.

Volume 178, Pa	Volume 178, Page 29 June 2007		
-	NEW -1-08		
600, 653, 654	820	Judgments Against the School Corporation. Expenditures from current funds for all judgments (except as indicated) against the school corporation that are not covered by liability insurance, but are of a type that might have been covered by insurance. Only amounts paid as the result of court decisions are recorded here. Judgments against the school corporation resulting from failure to pay bills or debt service are recorded under the appropriate expenditure accounts as though the bills or debt service had been paid when due.	
<u>Debt Related Expenditures.</u> Expenditures which are from current funds to retire serial bonds, emergency loans and temporary loans. Also expenditures from current funds for interest on serial bonds, lease with option to buy, emergency loans and temporary loans.			
600, 660	831	Redemption of Principal. Expenditures to retire bonds (including current and advance refundings) and long-term loans.	
600, 660	832	Interest. Expenditures for interest on bonds or notes.	
600, 620, 621	871	Bank Service Charges.	
600, 620, 622	872	Late Payments. On contracts, etc., where permitted by law.	
600, 630, 631	873	<u>Seldom or Non-Recurring Purchases</u> . Expenditures for items purchased not qualified to be included as capital outlay. Includes band uniform purchases.	
600, 645	875	Awards. Expenditures for all types of authorized awards.	
600, 670 to 680 876 to 899		<u>Miscellaneous Objects</u> . Amounts paid from all other expenses not classified above.	
Other Items. Used to classify transactions that are not properly recorded as expenditures/expenses but require control and reporting by the school corporation.			
700	910	<u>Transfers</u> . This object category does not represent a purchase; but is used as an accounting entry to show that funds have been handled without having goods and services rendered in return. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).	
600, 610	920	Investments. Expenditures for purchase of investments.	